

Walter W. Turner
President and Chief Executive Officer



Koppers Inc.
436 Seventh Avenue
Pittsburgh, PA 15219-1800
Tel 412 227 2288
Fax 412 227 2518
TurnerWW@koppers.com
www.koppers.com

March 15, 2011

ENTERED
Office of Proceedings

MAR 28 2011

Part of
Public Record

Chairman Daniel R. Elliott, III
Surface Transportation Board
395 East Street, SW
Washington, DC 20423

Dear Chairman Elliot

Koppers is a leading producer of carbon compounds and treated wood products for the aluminum, steel, chemical, rubber, railroad, and utility industries. We have approximately 1,700 employees at 29 operating facilities, and we are the largest producer of railroad crossties in North America.

To say the health of this country's freight rail network is important to us and our employees would be an understatement. Thus, I urge you to maintain the regulatory framework the federal government currently has in place to economically regulate railroads. This framework enables railroads to invest upwards of 10 billion dollars annually to maintain their existing network. Financially healthy railroads are in our best interest as a company, but also in the best interest of our citizens and communities. Rail supports the businesses and industries that make the goods we consume, helps alleviate congestion and road damage, and helps the environment with its strong emissions record and tremendous fuel efficiency.

My concern is that if we roll back reasonable regulations, we will roll back the success of a strong industry, which will in turn roll back the ability of Koppers and other suppliers to remain financially healthy. We must encourage a strong rail network and strong rail companies to meet the challenge of a projected doubling of freight by 2035. We can only do that with a regulatory climate that is reasonable and encourages the success of railroads, rail suppliers, and other related businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter W. Turner".

Walter W. Turner

T/k